EXHIBIT 300   **UII 015-000000044**

Exhibit 300: Capital Asset Summary

Part I: Summary Information And Justification (All Capital Assets)

Section A: Overview & Summary Information

Date Investment First Submitted: 2009-06-30
Date of Last Change to Activities: 2012-06-29
Investment Auto Submission Date: 2012-02-29
Date of Last Investment Detail Update: 2012-01-31
Date of Last Exhibit 300A Update: 2012-08-31
Date of Last Revision: 2012-06-29

Agency: 015 - Department of the Treasury   **Bureau:** 45 - Internal Revenue Service

Investment Part Code: 01

Investment Category: 00 - Agency Investments

1. Name of this Investment: Return Review Program (RRP)

2. Unique Investment Identifier (UII): 015-000000044

Section B: Investment Detail

1. **Provide a brief summary of the investment, including a brief description of the related benefit to the mission delivery and management support areas, and the primary beneficiary(ies) of the investment. Include an explanation of any dependencies between this investment and other investments.**

    RRP is in the process of rebaselining their program plan due to technology changes and recent inclusion of Affordable Care Act fraud detection requirements. Over the next 120 days the project is focused on establishing a prototype environment that will allow the IRS to begin testing the integration of new technologies, as well as establishing the new program plan and schedule. The RRP E-300 will be completed in its entirety in the 2nd quarter of FY12 to include information based on the outcome of the rebaselined program plan. The Return Review Program (RRP) is a mission-critical, web-based automated system that will enhance IRS capabilities to detect, resolve, and prevent criminal and civil non-compliance to reduce the issuance of fraudulent tax refunds. RRP system will replace the operational Client Server Electronic Fraud Detection System (EFDS). While Client Server EFDS is in production today, limitations and obsolescence are expected to render this system too risky to maintain, upgrade, or operate beyond 2014. Fundamental limitations in technology and design also render it incapable of supporting any significant change in the business model. RRP will be developed based on the specific Criminal Investigation (CI) and Pre-Refund new business models and requirements to provide a flexible and scalable system that supports IRS' new cross-functional approach for criminal and civil tax non-compliance treatments.

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2. **How does this investment close in part or in whole any identified performance gap in support of the mission delivery and management support areas? Include an assessment of the program impact if this investment isn't fully funded.**

Many IRS' programs, such as IRS Questionable Refund Program (QRP), will benefit from RRP since it will deliver an integrated and unified system that interfaces with these programs to improve agency performance gaps. For example, QRP objective is the timely detection, investigation, and prevention of questionable tax return-based refunds to aid in closing the tax gap. Also, the American taxpayer will benefit from RRP because the new system reduces the amount of fraudulent refunds issued as a result saving billions of dollars in lost revenue. RRP will: 1) Reduce the percentage of non-fraudulent refund claims frozen by the IRS; 2) Establish capabilities to coordinate detection and resolution of criminal and civil compliance issues; 3) Prevent criminal and civil compliance issues; 4) Promote increased taxpayer compliance through targeted educational information and deterrent activities; 5) Create more effective and innovative treatments through research and analysis of both real-time trends and and long-term studies.

3. **Provide a list of this investment's accomplishments in the prior year (PY), including projects or useful components/project segments completed, new functionality added, or operational efficiency achieved.**

To Be Determined.

4. **Provide a list of planned accomplishments for current year (CY) and budget year (BY).**

To Be Determined.

5. **Provide the date of the Charter establishing the required Integrated Program Team (IPT) for this investment. An IPT must always include, but is not limited to: a qualified fully-dedicated IT program manager, a contract specialist, an information technology specialist, a security specialist and a business process owner before OMB will approve this program investment budget. IT Program Manager, Business Process Owner and Contract Specialist must be Government Employees.**

2010-04-15

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Section C: Summary of Funding (Budget Authority for Capital Assets)

1.

Table I.C.1 Summary of Funding				
	PY-1 & Prior	PY 2011	CY 2012	BY 2013
Planning Costs:	$3.4			$0.0
DME (Excluding Planning) Costs:	$14.0	$14.6	$17.4	$12.6
DME (Including Planning) Govt. FTEs:	$1.0	$1.4	$1.4	$1.4
Sub-Total DME (Including Govt. FTE):	$18.4	$16.0	$18.8	$14.0
O & M Costs:	$0.0	$0.0	$0.0	$1.7
O & M Govt. FTEs:	$0.0	$0.0	$0.0	$0.0
Sub-Total O & M Costs (Including Govt. FTE):	0	0	0	$1.7
Total Cost (Including Govt. FTE):	$18.4	$16.0	$18.8	$15.7
Total Govt. FTE costs:	$1.0	$1.4	$1.4	$1.4
# of FTE rep by costs:	10	10	10	10

Total change from prior year final President's Budget ($)		$0.0	$0.0	
Total change from prior year final President's Budget (%)		0.00%	0.00%	

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2. If the funding levels have changed from the FY 2012 President's Budget request for PY or CY, briefly explain those changes:

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Section D: Acquisition/Contract Strategy (All Capital Assets)

				Table I.D.1 Contracts and Acquisition Strategy							
Contract Type	EVM Required	Contracting Agency ID	Procurement Instrument Identifier (PIID)	Indefinite Delivery Vehicle (IDV) Reference ID	IDV Agency ID	Solicitation ID	Ultimate Contract Value ($M)	Type	PBSA ?	Effective Date	Actual or Expected End Date
Awarded	3818	TIRNO06D0001 90025	TIRNO06D0001 9	2050							
Awarded	4052	TIRNO01C0001 9	0000	2050							
Awarded	4053	TIRNO99D0000 10141	TIRN099D0000 1	2050							
Awarded	4053	TIRNO09Z0000 5	0000	2050							
Awarded	4053	TIRNO99D0000 50280	TIRNO99D0000 5	2050							

2. If earned value is not required or will not be a contract requirement for any of the contracts or task orders above, explain why:

Mitre (TIRN099D000050280) - This contract is a fiscal agent or inter-agency agreement. The fiscal agent or inter-agency is required to provide ANSI consistent EVM data to the Bureau.

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Exhibit 300B: Performance Measurement Report

Section A: General Information

Date of Last Change to Activities: 2012-06-29

Section B: Project Execution Data

Table II.B.1 Projects

Project ID	Project Name	Project Description	Project Start Date	Project Completion Date	Project Lifecycle Cost ($M)
RRP-Rel1	RRP Release 1	Return Review Program Release 1 - the replacement of all current EFDS functionality.			
RRP-Rel2	RRP Release 2	Return Review Program Release 2 - high priority Pre-Refund and CI functionality.			

Activity Summary

Roll-up of Information Provided in Lowest Level Child Activities

Project ID	Name	Total Cost of Project Activities ($M)	End Point Schedule Variance (in days)	End Point Schedule Variance (%)	Cost Variance ($M)	Cost Variance (%)	Total Planned Cost ($M)	Count of Activities
RRP-Rel1	RRP Release 1							
RRP-Rel2	RRP Release 2							

Key Deliverables

Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days)	Schedule Variance (%)
RRP-Rel2	RRP-Rel2-Phase1	Return Review Program Release 2 -	2012-03-30	2012-03-30	2012-03-30	273	0	0.00%

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			Key Deliverables					
Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days)	Schedule Variance (%)
		Phase 1 - ELC Milestone Planning Phases Domain Architecture, Preliminary Design, and Physical Design to incorporate high priority Pre-Refund and CI functionality.						
RRP-Rel1	RRP-Rel1-Phase3	Return Review Program Release 1 - Phase 3 - ELC Milestone System Development Phase for the replacement of all current EFDS functionality.	2012-06-01	2012-06-01		335	-91	-27.16%
RRP-Rel2	RRP-Rel2-Phase2	Return Review Program Release 2 - Phase 2 - ELC Milestone Planning Phases Domain Architecture, Preliminary Design, and Physical Design to incorporate high priority Pre-Refund and CI functionality.	2013-03-01	2013-03-01		335	0	0.00%

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Section C: Operational Data

Metric Description	Unit of Measure	FEA Performance Measurement Category Mapping	Measurement Condition	Baseline	Target for PY	Actual for PY	Target for CY	Reporting Frequency
				NONE				

<div align="center">**Table II.C.1 Performance Metrics**</div>